

**Depreciation Schedule**  
**Butler County Water System**

Acct. No.	Account Title	UPIS Balance	Accum. Dep 01/01/22	2022 Dep. Exp.	2022 Adjmt to NARUC	2022 Total Depr Exp	Dep. Lives
303	Land & Land Rights	\$ 101,521					
3042	Structures & Improvements	936,214	\$ 388,591	\$ 37,098	\$ 24	\$ 37,122	37.5
3043	Structures & Improvements	397,195	113,193	14,187	-	14,187	37.5
3045	Structures & Improvements	385,991	160,249	10,894	8,779	19,673	37.5
3065	River Intake	31,560	9,682	636	-	636	50
3095	Supply Mains	3,067	2,551	60	-	60	50
3115	Pumping Equipment	222,870	162,540	1,967	43,416	45,383	20
3205	WTP Equipment	4,972,081	1,492,306	239,771	351,646	591,417	27.5
3304	Distributions Reservoirs & Standpipes	4,187,353	1,509,194	132,013	2,470	134,483	45
3314	Transmission & Distribution Mains	15,273,582	6,944,683	194,682	-	194,682	62.5
3324	SCADA Equipment	337,292	265,359	3,898	38,872	42,770	10
3334	Meter Services	1,575,174	365,397	62,093	16,899	78,992	40
3344	Meters	2,800,269	673,779	131,788	86,759	218,547	20
3345	Meter Instalations	1,152,841	576,754	37,211	766	37,977	45
3354	Hydrants	203,501	78,047	4,067	-	4,067	50
3392	Other Equipment - Pumping	2,569	2,029	48	-	48	50
3400	Software	82,797	42,235	9,686	5,706	15,392	5
3400	CIS Billing Software	127,570	79,985	8,505	-	8,505	15
3401	Hardware	58,602	48,003	4,243	-	4,243	5
3405	Office Furniture and Equipment	91,453	62,891	1,664	-	1,664	22.5
3415	Transportation Equipment	55,626	33,104	4,018	-	4,018	7
3435	Tools & Shop Equipment	28,888	16,993	1,243	224	1,467	12.5
3465	Communications Equipment	41,723	24,595	3,702	-	3,702	10
3475	Equip-Other	4,759	4,668	-	62	62	10
3485	Equip-Other	6,888	5,708	132	-	132	50
		<u>\$33,081,386.00</u>	<u>\$13,062,536.00</u>	<u>\$ 903,606.00</u>	<u>\$ 555,623.00</u>	<u>\$ 1,459,229.00</u>	

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